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## News Flash: The Income Tax Remains Constitutional

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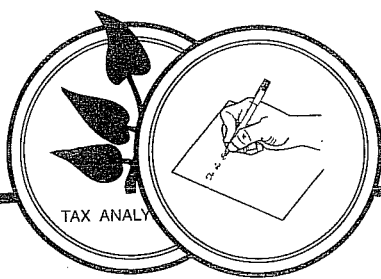
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# letters to the editor

## News Flash: The Income Tax Remains Constitutional

To the Editor:

No doubt many of you have been worried, because of questions raised by an erudite essay in this journal, about the continuing vitality of the Sixteenth Amendment.<sup>1</sup> You may now rest easy.<sup>2</sup> At the strokes of midnight on December 31, 1999,<sup>3</sup> computers generally declared the new year to be 2000, not 1900. If it's 2000,

the Sixteenth Amendment has in fact been ratified.<sup>4</sup> As a result, there is clear authority for an income tax that doesn't have to be apportioned among the states on the basis of population.<sup>5</sup>

Just thought you'd like to know.

Erik M. Jensen  
David L. Brennan Professor of Law  
Case Western Reserve University  
Cleveland  
January 4, 2000

<sup>1</sup>The very important, indeed crucial, article, is "Y2K and the Income Tax," *Tax Notes*, June 14, 1999, p. 1641, by Erik M. Jensen.

<sup>2</sup>Or continue to rest uneasy, depending on your view of the Sixteenth Amendment.

<sup>3</sup>There were different strokes for different folks around the world.

<sup>4</sup>Quite a while ago, in fact (1913). If it were only 1900, however — well, you get the picture.

<sup>5</sup>Which is what would be required for a direct tax other than an income tax. See U.S. Const. art. I, sec. 9, cl. 4, etc., etc.

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